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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

TIMOTHY D. LAURENT,

Plaintiff,

- against -

PRICEWATERHOUSECOOPERS LLP, *et al.*,

Defendants.

Case No.: 06 CV 2280 (MBM)

ECF Case

**DECLARATION OF JASON W.
CALLEN IN SUPPORT OF
DEFENDANTS' MOTION
TO DISMISS FIRST AMENDED
CLASS ACTION COMPLAINT**

I, JASON W. CALLEN, hereby declare under penalty of perjury, as follows:

1. I am a practicing attorney duly admitted to the Bar of the State of Illinois and admitted to appear pro hac vice before this Court for purposes of this action. I am an associate at the firm of Kirkland & Ellis LLP, attorneys for the defendants, PricewaterhouseCoopers LLP *et al.* I submit this declaration in support of Defendants' Motion To Dismiss First Amended Class Action Complaint.

2. Attached hereto as Exhibit A is a true and correct copy of the Retirement Benefit Accumulation Plan for Employees of PricewaterhouseCoopers LLP ("RBAP").

3. Attached hereto as Exhibit B is a true and correct copy of the RBAP's summary plan description for 1999.

4. Attached hereto as Exhibit C is a true and correct copy of the RBAP's summary plan description for 2001.

5. Attached hereto as Exhibit D is a true and correct copy of determination letter issued to the RBAP by the Internal Revenue Service in 1996.

6. Attached hereto as Exhibit E is a true and correct copy of determination letter issued to the RBAP by the Internal Revenue Service in 2004.

7. Attached hereto as Exhibit F is a true and correct copy of Plaintiff's Notice of Voluntary Dismissal of Counts and Defendants filed on February 16, 2006, in Case No. 05-1291, United States District Court for the District of Columbia.

8. Attached hereto as Exhibit G is a true and correct copy of a Minute Order filed on March 8, 2006, in Case No. 05-1291, United States District Court for the District of Columbia.

Dated: May 18, 2006

BY /S/ Jason W. Callen

Jason W. Callen